GETTING STARTED WITH THE FISCAL ASSISTANT

Introduction: What is the Fiscal Assistant?

The Fiscal Assistant is an online compilation of all the current laws, regulations, and policies that apply to the management of Federal dollars by Head Start grantees. Additionally, the Fiscal Assistant website contains an extensive set of plain language explanations of fiscal requirements that grantees experience difficulty with. These Narratives, which are developed by subject matter experts, reviewed by the Head Start Bureau and approved by the Administration for Children and Families (ACF) Division of Grants Policy, provide authoritative explanations of key fiscal requirements.

This *Getting Started Guide* is broken down into four parts. Part I provides an overview of the different documents contained within the Fiscal Assistant. Part II presents the tools provided by the Fiscal Assistant to help the user locate important information within the documents. Part III provides an in-depth walk-through of the Fiscal Assistant's advanced search engine. Part IV lists information regarding the Fiscal Improvement Project under which the Fiscal Assistant was developed.

Part I: Information Contained within the Fiscal Assistant

The Fiscal Assistant contains three main types of documents:

- **Laws and Regulations** applicable to Head Start grantees
- **Policies** developed by the Administration for Children and Families
- **Other Resources**, including Narratives on selected fiscal topics and related frequently asked questions (FAQs), as well as electronically fillable versions of some commonly used standard forms

For more information on the origination and jurisdiction of these different types of documents, please refer to the Narrative entitled "Introduction to the Regulatory Process," which can be accessed using the Key Topics feature from the main page.

Laws and Regulations

The following Federal laws and regulations regarding the administration and management of Head Start grants are included in the Fiscal Assistant:

Head Start Act/Amendments of 1998 (Public Law 105-285)
Public Law 105-285 (known as the "Head Start Act") establishes the Head Start program and outlines the purpose and guidelines for the program.

Office of Management and Budget (OMB) Circulars
The following OMB Circulars are included in the Fiscal Assistant: A-21, A-87, A-102, A-110, A-122 and A-133 including relevant sections of the Compliance Supplement.

Program Regulations (45 CFR Parts 1301 through 1311)
Includes all current program regulations including both general requirements and grants administration requirements. The Fiscal Assistant also has the Guidance for the Head Start Performance Standards set out in 45 CFR Parts 1304 and 1308.

45 CFR Part 74 (HHS Uniform Administrative Requirements)
Contains the procedures governing the administration of grants and cooperative agreements issued by HHS for non-profit organizations/grantees, institutions of higher education, and hospitals.

45 CFR Part 92 (HHS Uniform Administrative Requirements)
Contains the procedures governing the administration of grants and cooperative agreements issued by HHS for state, local, and Indian tribal government organizations/grantees.

Policies Developed by ACF

The following policy issuances are contained within the Fiscal Assistant:

Program Instructions (PIs)
Program Instructions from 1995 to the present that relate to Head Start administration.

Information Memorandums (IMs)
Information Memorandums from 1995 to the present that relate to Head Start administration.

Other Resources

The following additional resources are contained within the Fiscal Assistant:

Departmental Appeals Board (DAB) Decisions
Department of Health and Human Services Departmental Appeals Board decisions that relate to the administration of Head Start programs.

Narratives
Detailed explanations of selected fiscal topics, a proper understanding of which is necessary in order to successfully manage grant award funds.

Frequently Asked Questions (FAQs)
Contains answers to important, topic-specific questions that relate to Head Start administration and grants management.

Standard Forms
Contains fiscal management-related forms commonly required by Head Start grantees, most of which are electronically fillable.

Part II: Fiscal Assistant Tools

The Fiscal Assistant homepage allows the user to access the five tools used for navigating through the system. The tools are represented by five buttons: Library, Search, Key Topics, FAQs, and Glossary.

These tools can be accessed from anywhere in the system by using the menu on the left side of the screen.

Please note that some of documents within the Library and Key Topics are displayed in pop-up windows. The pop-up blocker contained in the most recent Window's update, as well as other pop-up blockers, may need to be instructed to allow the system to display these windows.

Library

The Library tool gives the user access to all the documents contained in the Fiscal Assistant. These documents fall into the categories of Laws and Regulations, Policy, and Other Resources.

Laws and Regulations

The Head Start Act, OMB Circulars, Program Regulations, and Administrative Requirements are broken down by section to make it easier to locate a specific regulatory passage. Clicking on one of these documents will bring up a list of sections within that document. You can then click on an individual section, such as 45 CFR 74.1, or for some documents, you can click on the top most link to view the entire document, such as 45 CFR Part 74. In most cases, the selected document will appear in a separate pop-up window on your screen. At this point, the document can be printed or emailed using the links at the top of the window. **However, it is important to remember to close the pop-up window when you have finished viewing the regulation.**

Though the Program Guidance for 45 CFR Parts 1304 and 1308 is not technically considered to be laws or regulations, it is presented in the context of the regulatory language to which it provides guidance. In order to keep the guidance consistent with the regulatory language, it is displayed in the same manner as the laws and regulations above.

Policy

Policy issuances come from ACF in the form of Program Instructions (PIs) and Information Memorandums (IMs). For both PIs and IMs, the documents are listed by date, with the most recent at the top. For each document, the Fiscal Assistant provides the release number, date, subject, and a brief description of content. Clicking on the title will bring up the entire IM or PI for viewing, printing, or emailing. Many of the IMs and PIs contain links to important attachments. Clicking on these links will open the appropriate document in a separate window, or enter the web address into your browser to go to the specified web page.

Other Resources

The Library has additional sections devoted to Departmental Appeals Board (DAB) Decisions, Narratives, Fillable Forms and Archives. DAB Decisions and Narratives are listed by document number with a byline below offering a brief description of content. The Fillable Forms section is a collection of frequently used forms required for Head Start grant administration. The Archives contain various documents, including Information Memorandums and Federal Register notices, which chronicle changes to the laws and regulations within the Fiscal Assistant. You must have Adobe Acrobat Reader to view, fill in, and print the Fillable Forms and Archives documents.

The Search feature quickly looks through the library for matching word(s) or phrase(s). There are two ways to search:

1. **Quick Search.** This feature is located on the bottom left of every screen in the Fiscal Assistant. This is a good place to start if you are unfamiliar with Fiscal Assistant. Simply type in your desired keyword or phrase, and click **Go**.

2. **Advanced Search.** This feature is a useful tool if you need to perform a specific type of search. Advanced Search gives you options for specific types of word combinations, limiting the search to certain documents and only returning the documents that apply to your grantee type, such as a non-profit organization.

For more information and some additional tips on using the search function and interpreting search results, please see Part III of this document.

Key Topics

The Key Topics tool is the fastest way to access the Narratives. The Narratives contain detailed explanations of fiscal topics, a proper understanding of which is necessary to successfully manage grant award funds. For reference and clarification purposes, *Frequently Asked Questions* (FAQs) are provided for many of the fiscal topics. There is a link at the bottom of each **Full Narrative** to its accompanying FAQs.

Narratives provide a broad view of the regulations or other related information in a specific fiscal area or topic. Examples of topics are: Audit Requirements, Cost Allocation, Financial Management, and Procurement. The bylines below each link give a brief description of the content of that particular narrative.

Full Narratives are divided into eight sections and contain a link to FAQs for each topic. **Mini-Narratives** are generally only one to three pages, and are not divided into sections, nor do they have any FAQs. To view a narrative, simply click on its title.

Once you have selected a Narrative, the document can be printed for later viewing or emailed to a colleague. To print a narrative, click **Printer Friendly Version** at the top of the screen. To send the document electronically, click **Email this Document** at the top of the screen.

FAQs

The *Frequently Asked Questions* (FAQs) were written by the authors of the Full Narratives to supplement the information provided in the Narrative. Unlike the Narratives, which cover a broad array of issues relating to their topic, each FAQ addresses a specific fiscal question.

The FAQ tool gives the user direct access to these useful resources, which are organized by category. Clicking on a category loads all the applicable FAQs, and clicking on the "View all Questions and Answers by Category" brings up a screen displaying all the FAQs within the system.

Once loaded, the FAQs can be printed for later viewing or emailed to a colleague by clicking the box to the left of the question. To print a narrative, click **Printer Friendly Version** at the top of the screen. To send the document electronically, click **Email this Document** at the top of the screen. Clicking on two or more boxes allows the user to view, print or email multiple questions at the same time.

Glossary

The Glossary is a compendium of words and phrases that are defined in the statutes or regulations, organized in alphabetical order. Clicking on a word in the Glossary will link you to the official definition of that word as it appears in the regulations.

Part III: Using the Advanced Search Function

The Advanced Search function is one of the most powerful tools contained within the Fiscal Assistant. You can use this tool to quickly and easily find any or all of the requirements that apply to the administration and management of your Head Start grant. This section will guide you through the Advanced Search process in two sections: Defining Search Criteria and Interpreting Search Results.

Defining Search Criteria

When you open the Advanced Search tool, you will be presented with the following screen:

Advanced Search   **Help**

Find Results

[_____] [Search]

with ⦿ **exact** phrase   ○ **all** of the words   ○ **any** of the words   Search Tips

without the word(s) [_____]

Type of Grantee

Select the type of grantee organization for which you wish to obtain relevant results:

⦿ All types   ○ Non-profit organization
○ Institute of higher education   ○ State, local or Indian tribal government

Documents

By making the above selection, the following source documents will be searched.
(You may uncheck source documents or check additional ones, as needed)

☑ Head Start Act	
OMB Circulars:	☑ A-21 ☑ A-87 ☐ A-102 ☐ A-110 ☑ A-122 ☑ A-133
45 CFR:	☑ Part 74 ☑ Part 92 ☑ 1300s ☑ 1304 Guidance ☑ 1308 Guidance
☑ Program Instructions	☑ Information Memorandums ☑ Departmental Appeals Board Decisions
☑ Narrative Discussions	☑ Frequently Asked Questions (FAQs)

This screen is called the search interface, and it is divided into three sections: Find Results, Type of Grantee, and Documents.

Find Results

This section is where the Fiscal Assistant determines what to look for. Type your search terms into the top text field, then select one of the following choices:

- **With exact phrase.** Any words or numbers you enter in the text box are treated as if they are a single search string, equivalent to putting quotation marks around them in a web search. For example, "development and administrative costs" returns 14 results while "administrative and development costs" returns 0 results.

- **With all of the words.** This will return documents that have all of the words you enter in this box. For example, "development and administrative costs" returns 39 results, and "administrative and development costs" also returns 39 results. However, "development and administrative costs and pizza" (a word not contained in Fiscal Assistant) returns no results. All of the words must appear in the document, in any combination. It is important to note that common articles such as and, the, or, etc. will be ignored by the system since they would appear in virtually all of the documents in the Fiscal Assistant.

- **With any of the words.** This will return locations within documents that contain any of the words you enter. For example, "development and administrative costs" returns over 1,000 results. These results include individual references to development, costs, administrative, and so on. As with the above example, common articles will be ignored with this type of search. Common articles are searched only with an Exact Phrase search.

The **without the words** text field is used to limit the search results by having the Fiscal Assistant remove any results that contain the terms typed in this box. This feature must be used in conjunction with one of the searches described above. For example, "development and administrative costs" in the top text field with the exact phrase button selected and "limitations" in the without the words text field box returns 13 results. Compared to our earlier search, one document is being excluded because it contains the word "limitations."

Type of Grantee

Some of the Federal regulations apply only to certain types of grantees such as non-profit organizations or tribal governments. The Fiscal Assistant makes it easy to insure that you are looking at the correct fiscal regulations for your particular type of organization. Click the appropriate check box in this section to limit your search in the Documents section to only those requirements that apply to your type of organization.

Documents

Use this section if you want to customize your search to only certain types of documents such as the Narratives or the Head Start Act. This section is also useful if you want to search for a term in only one type of fiscal document.

Interpreting Search Results

Once you have defined your search criteria, you will be presented with the following screen:

Search term: **"head start"**. Search Type: **exact** Searched Without:	
Document/Category	**Number of Results**
• Head Start Act/Amendments of 1998 (Public Law 105-285)	498
• OMB Circular A-21	0
• OMB Circular A-87	0
• OMB Circular A-102	*Not selected*
• OMB Circular A-110	*Not selected*
• OMB Circular A-122	0
• OMB Circular A-133	0
• OMB A-133 Supplement	5
• 45 CFR Part 74	0
• 45 CFR Part 92	0
• 45 CFR Parts 1301-1311	379
• 1304 Guidance	103
• 1308 Guidance	28
• Program Instructions	7
• Information Memorandums	20
• Departmental Appeals Board Decisions	25
• Narratives	19
• FAQs	25

All of the document types contained in the Fiscal Assistant are listed down the left column. If a document type contains at least one instance of the search term, it will appear as a link. The message **Not selected** appears if the search engine was instructed not to search that particular document in the Search Interface. You may view the results within a specific type of document by clicking on that document in the left column.

Search results appear in the following form:

The **Complete Document Box** (Law and Regulation documents and complete FAQs list only):

Head Start Act

Click the magnifying class on the right to view this entire document. You will be able to skip between instances of your search term to aid in identifying sections of particular relevance.

The **Individual Documents Box** (all other results)

Head Start Act Section 640(a)(3)(C)(i)(I)

Not less than one-half of the amount reserved under this paragraph, to improve the compensation (including benefits) of classroom teachers and other staff of Head Start agencies and thereby enhance re ...

The top row of the display contains the document number or title of the current document as well as a magnifying glass icon, . Clicking on the magnifying glass icon will bring up the appropriate text for viewing, printing or emailing.

Search results appear differently depending on the type of record accessed. For the Law and Regulation documents and the FAQs, the search results screen displays a **Complete Document Box** followed by boxes displaying individual results. The Complete Document Box is distinguished by its red text and thick border, and it contains the full text of the law or regulation with each instance of the search term highlighted.

The Complete Document boxes display a large amount of text. In order to make searching these documents easier, the Fiscal Assistant automatically displays the document with the first instance of the search term at the top of the screen. If the term appears more than once within the document, it will be surrounded by a **skip-to arrow** - < or >. Click on these links to quickly move through the document, skipping to the places that contain the search term.

For the Head Start Act, OMB Circulars, program regulations, 1304/1308 Guidances and FAQs, the skip-to arrows only appear in the Complete Document Box search results. The skip-to arrows appear in all individual documents within the OMB A-133 Supplement, Program Instructions, Information Memorandums, Department Appeal Board Decisions and Narratives.

Additionally, when you have brought up an individual regulation, you may see an **up-arrow icon**, ⬆ , near the top of the screen. The up-arrow icon is helpful if the search box returns a sub-section of a regulation that consists of a word or short phrase. By clicking on up-arrow, you can view the selected sub-section within the context of the larger section containing it. The up-arrow does not appear for IMs, PIs, DABs, FAQs or Narratives since these documents appear in their entirety instead of being broken down by section.

The second row of the display contains an icon that indicates what type of document you are looking at (Head Start Act, Program Regulation, Narrative, etc.), and contains some descriptive text that varies by document.

Part IV: About the Fiscal Assistant

Release Date: July 1, 2004

The Fiscal Assistant was developed by Cleverex Systems, Inc. with the assistance of PaL-Tech, Inc. under a contract to the Head Start Bureau, Administration for Children and Families, Department of Health and Human Services. The site is hosted through ACF and is updated when needed.

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